



Board Agenda Item 34

DATE: March 19, 2024

TO: Board of Supervisors

SUBMITTED BY: Kari Gilbert, Director, Department of Child Support Services

SUBJECT: Budget Transfers for Salary & Fixed Assets

RECOMMENDED ACTION(S):

- 1. Approve and authorize the Clerk of the Board to execute Budget Transfer No. 4 transferring FY 2023-24 appropriations within the Department of Child Support Services Org 5110, from Account 7295 (Professional & Specialized Services) to Accounts 6100 (Regular Salaries), 6400 (Retirement Contribution), and 6500 (OASDI Contribution), in the amount of \$500,000 to provide additional funding necessary to offset increased salary and benefit costs; and**
- 2. Approve and authorize the Clerk of the Board to execute Budget Transfer No. 5 transferring FY 2023-24 appropriations within the Department of Child Support Services Org 5110, from Account 7295 (Professional & Specialized Services) to Account 8300 (Equipment), in the amount of \$35,000 to appropriately categorize the equipment as capital assets.**

There is no increase in Net County Cost associated with the recommended actions. Approval of the recommended actions will allow the Department to use anticipated savings from Professional & Specialized Services in the Department's FY 2023-24 Adopted Budget to cover expenditures related to increased salary costs and to provide sufficient funding in the appropriate capital asset account for the purchase of audio/visual equipment for the Department's renovated training room. This item is countywide.

ALTERNATIVE ACTION(S):

Should your Board not approve the recommended actions, the Department of Child Support Services will be unable to meet the appropriation needs for salary expenses and will be unable to purchase the equipment to properly account for it as capital assets.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended actions. Approval of the first recommended action will transfer existing FY 2023-24 appropriations to the Department of Child Support Services' Regular Salaries account 6100 (\$300,000), Retirement Contribution account 6400 (\$180,000), and OASDI Contribution account 6500 (\$20,000) in the total amount of \$500,000. Approval of the second recommended action will transfer existing FY 2023-24 appropriations to the Department's Equipment account 8300 in the amount of \$35,000.

DISCUSSION:

Approval of the first recommended action will allow the Department to use anticipated savings from Professional & Specialized Services to cover the increased cost related to salaries and benefits.

The Department is also in the process of renovating a training room on the 19th Floor of the County Plaza Building. Approval of the second recommended action will allow the Department to purchase the necessary audio/visual equipment, as capital assets, for the training room which will be utilized for regular staff trainings and meetings. The audio/visual system will consist of multiple TV monitors, mics, speakers, and cameras for web conferencing. The cost will also include the installation and setup of the system. The recommended action will establish Capital Asset appropriations to appropriately categorize the purchase of equipment.

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfer No. 4

On file with Clerk - Budget Transfer No. 5

CAO ANALYST:

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